

HOW DO YOU APPLY FOR AMNESTY?

Complete Form OP-305, Application for Tax Amnesty. Full payment of all outstanding tax and interest for the period(s) for which you are requesting Amnesty must accompany the application. The DRS may authorize and arrange an installment method of payment, but only in the case of financial hardship.

All applications must be received on or before November 30, 1995. Your application will also be considered timely if the date shown by the U.S. Post Office cancellation mark is on or before November 30, 1995.

CAN I BE AUDITED IF I AM GRANTED AMNESTY?

You will not increase your chances of being audited by applying for Connecticut Tax Amnesty. Form OP-305, Application for Tax Amnesty, like any other return filed with DRS, is subject to verification as provided by law.

HOW CAN I GET AN AMNESTY APPLICATION?

MAIL/PHONE: Complete and mail the coupon in this brochure, or call the DRS Forms Unit at 203-566-7033 or 1-800-321-7TAX (in-state) 24 hours a day. Select Option 3 on your touch tone phone.

FAX: You may also call the DRS TAX-FAX system to order an application 24 hours a day. To reach the DRS TAX-FAX, dial 203-297-5698 from the telephone attached to your fax machine and follow the voice prompts. Request document #3 to receive an Amnesty package.

IN PERSON: Applications for Connecticut Tax Amnesty are also available in most libraries, town halls, post offices, many banks and all DRS offices throughout the state.

INTERNET: Information and applications are available on Internet at:
<http://www.owls.com/ct-tax-amnesty.html>

HOW DO I GET MORE INFORMATION?

If you need more information or assistance, call CONN-TAX, the Department of Revenue Services tax information line, at 203-566-7033 or 1-800-321-7TAX (in-state) 24 hours a day. By selecting Option 5 on your touch tone phone you may listen to recorded Connecticut Tax Amnesty information or choose from several options. You may also speak with a Taxpayer Services' Representative between 8:30 a.m. and 4:30 p.m. by selecting Option 0 on your touch tone phone.

Assistance is also available from 8:30 a.m.-4:30 p.m. by visiting any of the Department's offices at the following locations:

BRIDGEPORT
1470 Barnum Avenue
203-579-6251

HAMDEN
2105 State Street
203-789-7516

HARTFORD
25 Sigourney Street
203-566-7033

NORWICH
2 Cliff Street
203-889-2669

WATERBURY
24 Wooster Avenue
203-596-4310

To order Form OP-305, Application for Tax Amnesty, please complete this coupon and return it to the address below.

Name _____

Address _____

City _____

State _____ Zip Code _____

State of Connecticut
Department of Revenue Services
25 Sigourney Street
Hartford, CT 06106
ATTN: Forms Unit

~~SEPTEMBER~~ 1, 1995
through
~~NOVEMBER~~ 30, 1995

CONNECTICUT
TAX AMNESTY

MAKE YOUR MOVE
BEFORE WE MAKE OURS

John G. Rowland, Governor

Gene Gavin, Commissioner

State of Connecticut
Department of Revenue Services
25 Sigourney Street
Hartford, CT 06106

IP 95(8)
Issued: 8/17/95

WHAT IS CONNECTICUT TAX AMNESTY?

Connecticut Tax Amnesty is a unique opportunity for individuals or businesses, residents or nonresidents, to avoid penalties and possible criminal prosecution for unpaid Connecticut tax liabilities. Amnesty also offers a reduced interest rate to certain taxpayers. Individuals and businesses who pay back taxes and interest to the State of Connecticut between September 1 and November 30, 1995 may apply to take advantage of Connecticut Tax Amnesty. This program extends to any taxable periods ending on or before March 31, 1995.

Amnesty will not only result in the collection of taxes legally due the state, but it will also help to educate taxpayers about state taxes. Remember, overdue taxes collected under the Amnesty program will benefit all of us in Connecticut by ensuring funding for important state services.

WHO CAN BENEFIT FROM AMNESTY?

Individuals or businesses who failed to file a return or who underreported any Connecticut tax liability on a filed return may benefit from Connecticut Tax Amnesty.

Individual taxpayers who failed to file Connecticut personal income tax returns due to confusion or ignorance of the state's personal income tax enacted in 1991 will benefit from this program. For example, former residents who moved out of Connecticut since 1991 may owe Connecticut personal income tax on income earned while in Connecticut. Likewise, nonresidents who earned Connecticut source income, including income

from the sale or rental of property located in Connecticut or income from work performed in Connecticut, may be liable for tax on the income. In addition, individuals who owe Use Tax because they purchased goods without paying Connecticut Sales Tax, should take advantage of the Amnesty program.

The advantages of Connecticut Tax Amnesty also extend to both registered and unregistered businesses. Amnesty provides an opportunity to pay all outstanding tax liabilities and interest resulting from not reporting or underreporting taxes, including Personal Income Tax, Sales and Use Taxes, Connecticut Withholding Tax and Corporation Business Tax without penalty or criminal prosecution.

"Amnesty provides a very brief window of opportunity for those who owe back taxes to Connecticut," said Gene Gavin, Commissioner of Revenue Services. "I urge everyone to consider this unique opportunity. Once Amnesty ends on November 30, so will the benefits that it offers."

WHAT TAXES ARE ELIGIBLE FOR AMNESTY?

All taxes which are administered by the Connecticut Department of Revenue Services (DRS) are eligible for Amnesty. These include, but are not limited to, Sales and Use Taxes, Personal Income Tax, Corporation Business Tax, Connecticut Withholding Tax and Individual Use Tax. **FEDERAL INCOME TAXES, MUNICIPAL TAXES AND LOCAL PROPERTY TAXES ARE NOT ADMINISTERED BY DRS AND, THEREFORE, ARE NOT ELIGIBLE FOR AMNESTY.**

WHO IS ELIGIBLE FOR AMNESTY?

You qualify for Tax Amnesty if you are an individual, a business or the fiduciary of an estate or trust that:

- failed to file a return for any taxable period ending on or before March 31, 1995;
or
- underreported tax on returns filed for periods ending on or before March 31, 1995;
or
- has an unpaid bill from the DRS for tax periods ending on or before March 31, 1995.

You do not qualify for Tax Amnesty if you are:

- currently under audit by DRS;
or
- under criminal investigation by DRS;
or
- involved in any pending civil or criminal litigation with DRS.

WHO QUALIFIES FOR THE LOWER INTEREST RATE?

In addition to having the penalties dismissed, certain taxpayers applying for Connecticut Tax Amnesty may be eligible for a reduced interest rate. Interest will be computed at one percent per month if, in general, the taxpayer was not contacted by the DRS regarding such taxes and one of the following conditions is met:

1. the tax was due and no return was filed;
or
2. a return was filed and the tax on that return was underreported.